



புதுச்சேரி மாநில அரசிதழ்

La Gazette de L'État de Poudouchéry The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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No.	Puducherry	Wednesday	10th	March	2021

GOVERNMENT OF PUDUCHERRY COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 4, Puducherry, dated 10th March 2021)

NOTIFICATION

In exercise of the powers conferred by sub-section (6D) of section 25 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), (hereafter in this notification referred to as the said Act), the Lieutenant-Governor, Puducherry, on the recommendations of the Council and in supersession of the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 12, dated the 1st April, 2020, published in the Gazette of Puducherry, Extraordinary Part-I, No. 58, dated the 1st April, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,—

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a Local Authority; or
- (d) a Statutory Body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

2. This notification shall be deemed to have come into effect from the 23rd day of February, 2021.

(By order of the Lieutenant-Governor)

ASHOK KUMAR, I.A.S.,
Secretary to Government (Finance).
